			COUNTY	•
2007 C	COMPLIANC	CF GUIDE	SUPPL F	MENT

<u>Purpose</u>: To document new or revised compliance items to be tested and/or document testing.

Source: Workpapers as referenced.

Scope: Compliance items tested each year are based on risk assessment.

<u>Conclusion</u>: Compliance selections and/or testing is documented per Compliance Guide and workpapers.

	FY07	FY08
Incharge		
Manager		
Independent Reviewer		

In addition to the updated County Compliance Guide, we have made available this 2007 County Compliance Guide Supplement which details all changes made to the prior year County Compliance Guide. This supplement may be used to update the prior year compliance guide in lieu of completing a new guide each year.

		Non-compl iance Noted/FY			FY07	,	FY08					
	Cate- gory	Non-co lance I	Sele- cted	Done By	WP Ref	Remarks	Sele- cted	Done By	WP Ref	Remarks		
AUDIT PLANNING:				Н М				Н М				
1. b. (07) Determine and document whether minutes were published (including the reason for the claim) as required by Chapter 349.18 of the Code of Iowa.	2		NISA.				N.S.					

		Non-compl iance Noted/FY			FY07	,			FY08	
	Cate- gory	Non-co	Sele- cted	Done By	WP Ref	Remarks	Sele- cted	Done By	WP Ref	Remarks
RECEIPTS/REVENUES:			Risk:	H M	L	Γ	Risk:	H M	L	
RECEIPTS/REVENUES: 2. b. (07) Determine that hotel/motel tax receipts were expended in accordance with Chapter 423A.7 (4) of the Code of Iowa.			Risk:	H M	L		Risk:	H M	L	

		Non-compl iance Noted/FY	FY07							
	Cate-	n-com	Sele-		WP		Sele-		FY08 WP	
	gory	No ia:	cted		Ref	Remarks	cted	•	Ref	Remarks
DISBURSEMENTS: 3. d. (07) Real property acquired for an urban renewal project was acquired in accordance with Chapter 403.5(4) of the Code of Iowa and after the Board approved the urban renewal project.	2		KISK:	H M	L		KISK:	н м	L	
4. (07) For capital projects and other construction contracts (for Code requirements applicable prior to 1-1-07, refer to the 2006 Compliance Guide):										
a. (07) For public improvements, other than road, bridge and culvert projects, with estimated total cost in excess of the competitive bid threshold in Chapter 26.3 or as established in Chapter 314.1B (\$100,000 effective 1-1-07), determine competitive bid and public hearing procedures specified in Chapter 26 were followed:	2									
1) (07) Determine the County advertised for sealed bids as provided in Chapter 26.3 of the Code of Iowa and published notice more than 20 days but not more than 45 days before the date for filing bids.	2									
2) (07) Determine the County published notice of the public hearing not less than 4 nor more than 20 days before the date of the hearing as provided in Chapters 26.12 and 362.3 of the Code of Iowa.	2									

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		Non-compl iance Noted/FY			FY07	,			FY08	
	Cate- gory	Non-co iance l	Sele- cted		WP Ref	Remarks	Sele- cted	Done By	WP Ref	Remarks
DISBURSEMENTS (continued):			Risk:	H M	L		Risk:	H M	L	
3) (07) Determine the County had an engineer licensed under Chapter 542B or an architect registered under Chapter 544A prepare the plans and specifications and calculate the estimated total cost of the proposed public improvement as required by Chapter 26.3 of the Code of Iowa.	2									
4) (07) Determine the County awarded the contract for the public improvement to the lowest responsive, responsible bidder as required by Chapter 26.9 of the Code of Iowa.	2									
b. (07) Determine the County received competitive quotes for public improvement projects (other than road, bridge and culvert projects) in accordance with Chapter 26.14 of the Code of Iowa for projects with estimated costs less than required bid thresholds but greater than the threshold amount established by the bid threshold committee per Chapter 314.1B of the Code of Iowa. (\$75,000 effective 1-1-07)	2									
1) (07) For work performed by County employees, other than repair or maintenance work, determine the County filed a quotation for the work to be performed in the same manner as a contractor as required by Chapter 26.14(3)(a) of the Code of Iowa.	2									

		Non-compl iance Noted/FY	FY07						FY08	
	Cate- gory	Non-co iance N	Sele- cted	Done By	WP Ref	Remarks	Sele- cted	Done By	WP Ref	Remarks
DISBURSEMENTS (continued):			Risk:	H M	L		Risk:	H M	L	
2) (07) Determine the County awarded the contract for the public improvement to the contractor submitting the lowest responsive, responsible quotation as required by Chapter 26.14(3)(b) of the Code of Iowa.	2									
c. (07) Determine the advertising and letting requirements of Chapter 309.40 of the Code of Iowa were followed for contracts for road, bridge or culvert construction work where the engineer's estimate exceeds the amount authorized by the bid threshold committee per Chapter 314.1B of the Code of Iowa (\$75,000 effective 1-1-07) in accordance with Chapter 314.1(2) of the Code of Iowa.	2									
d. (07) Determine that any enhancement payments made for early completion of the project did not exceed 10 percent of the value of the contract in accordance with Chapter 26.9 of the Code of Iowa.	3									
e. (07) Determine that the County applied for and received sales tax refunds on completed projects unless an exemption certificate was issued by the County for the contractor per Chapter 423.3(80)(b) of the Code of Iowa.	3									
f. (07) For public improvement projects including road, bridge and culvert projects, determine the County complied with requirements for the early release of retained funds in accordance with Chapter 26.13 of the Code of Iowa.	3									

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		Cate- gory	Non-compl iance Noted/FY	Sele- cted	Done	WP Ref	Remarks	Sele- cted	Done By	WP Ref	Remarks
DIS	BURSEMENTS (continued):			Risk:	H M	L		Risk:	H M	L	
5.	(07) Determine mileage was paid at a rate approved by the Board and not in excess of amount allowable under Federal Internal Revenue Service rules as provided by Chapter 70A.9 of the Code of Iowa.	2									
6.	(07) Determine that REAP funds were spent in accordance with Chapter 455A.19(b)(4) of the Code of Iowa.	2									
7.	(07) Determine that proceeds of the E-911 surcharge were spent in accordance with Chapters 34A.2(6) and 34A.7(5) of the Code of Iowa.	2									
8.	(07) Determine if the Records Management Fees were expended in accordance with Chapter 331.605A of the Code of Iowa.	2									

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	Cate- gory	Non-compl iance Noted/FY	Sele- cted	Done By	WP Ref	Remarks	Sele- cted	Done By	WP Ref	Remarks
PAYROLL:			Risk:	H M	L		Risk:	H M	L	
6. (07) For counties having a population of 200,000 or less, determine that the Assistant County Attorneys are paid less than 85% of the maximum annual salary of a full-time County Attorney as provided by Chapter 331.757 of the Code of Iowa. (This means that any Assistant County Attorney can earn up to 85% of the District Court Judge's salary which is \$126,020 from July 1, 2006 to June 30, 2007.)	2		KISK	H M	L		RISK			

		Non-compl iance Noted/FY				FY07	,			FY08	
	Cate- gory	Non-c iance	Sele cte		Done By	WP Ref	Remarks	Sele- cted	Done By	WP Ref	Remarks
BUDGETS:			Ris	isk:	н м	L		Risk:	Н М	L	
3. (07) Determine the following regarding the Tax Increment Debt Certificate:											
a. (07) The amounts certified represent loans, advances, indebtedness of bonds which quality for payment from County TIF revenues for each urban renewal area in the County in accordance with Chapter 403.19(5)(a) of the Code of Iowa and the certificate was filed by December 1.	2										
b. (07) The County certified a reduction to the amount previously certified by December 1 in the year action was taken which resulted in the reduction, as required by Chapter 403.19(5)(b) of the Code of Iowa. (Reductions may result from payment from sources other than TIF revenue, reduction of required principal and interest payments due to refunding or refinancing of the obligation or for any other reason.)	2										

			Non-compl iance Noted/FY			FY07				FY08	
		Cate- gory	Non-cor iance N	Sele- cted		WP Ref	Remarks	Sele- cted	Done By	WP Ref	Remarks
CITY	Y/COUNTY ASSESSOR:			Risk:	Н М	L		Risk:	H M	L	
2.	(07) Determine disbursements from the Special Appraisal Fund are limited to employment of appraisers or other technical or expert help to assist in the valuation of property not under the direction of the County Assessor in accordance with Chapter 441.50 of the Code of Iowa and an Attorney General letter of advice dated January 4, 2006.	2									
3.	(07) Determine transfers made from the Special Appraisal Fund to the Assessment Expense Fund were limited to:										
	a. (07) Amounts reimbursing the Assessment Expense Fund for disbursements made for special appraisal purposes as defined in Chapter 441.50 of the Code of Iowa and an Attorney General's letter of advice dated January 4, 2006.	2									
	b. (07) Unexpended balances remaining in the Special Appraisal Fund that were previously levied for allowable special appraisal projects (and not levied to supplement the Assessment Expense Fund).	2									

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	Cate- gory		Sele- cted	Done By	WP Ref	Remarks	Sele- cted	Done By	WP Ref	Remarks	
ADDENDUM:			Risk:	Н М	L		Risk:	H M	L		
PAYROLL:											
3. (07) For Counties having a population of 200,000 or less, determine that the annual salary of the full-time County Attorney is between forty-five percent and one hundred percent of the annual salary received by a District Court Judge as provided by Chapter 331.752(5) of the Code of Iowa. (\$ 126,020 from July 1, 2006 to June 30, 2007.)	4										